

**STAFF MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING
ROOM 113
TUESDAY, FEBRUARY 25, 2003
9 A.M.**

Commissioners Present: Bernie Heier, Chair
Ray Stevens, Vice Chair
Larry Hudkins
Bob Workman
Deb Schorr

Others Present: Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Mike Thew, Chief Deputy County Attorney
Dave Johnson, Deputy County Attorney
Bruce Medcalf, County Clerk
Trish Owen, Chief Deputy County Clerk
Ann Taylor, County Clerk's Office

The Staff Meeting was called to order at 9:05 a.m.

AGENDA ITEM

**1 APPROVAL OF STAFF MEETING MINUTES OF THURSDAY,
FEBRUARY 20, 2003**

Item held.

2 ADDITIONS TO THE AGENDA

A. Meeting with the Lancaster County Agricultural Society

MOTION: Hudkins moved and Stevens seconded approval of the addition to the agenda. Stevens, Schorr, Hudkins, Heier and Workman voted aye. Motion carried.

Kerry Eagan, Chief Administrative Officer, said Charles Willnerd, Lancaster County Agricultural Society President, has declined an invitation to meet with the Board at a Staff Meeting to discuss concerns.

3 BOARD OF EQUALIZATION OVERVIEW

A. Appraisal 101 - Rob Ogden, Chief Field Deputy Assessor/Register of Deeds

Rob Ogden, Chief Field Deputy Assessor/Register of Deeds, gave an overview of the following (Exhibit A):

- Preparation and Planning
- Data Collection
- Sales Analysis and Cleaning
- Preliminary Valuation
- Value Review
- Statistical Analysis
- Final Review
- Submission to Department of Property Assessment and Taxation (DPAT)
- State Board of Equalization (BOE)
- Final Values Mailed to Owners of Record
- County Board of Equalization (BOE)
- Tax Equalization and Review Commission (TERC) Hearings

Ogden also distributed a packet of webpage information (Exhibit B).

In response to a question from Hudkins, Ogden said the computer model weighs factors such as size, age, condition and features when selecting comparables.

Norm Agena, County Assessor/Register of Deeds, noted that the sales base covers two years and said it is not uncommon for a property owner to bring in more recent data.

Mike Thew, Chief Deputy County Attorney, said it is important for property owners to supply all the information that supports their claims. He said the referees have the expertise to assess the validity of that information, noting the data may not be relevant for reasons not readily apparent. Thew also explained that values that are within the range are considered equalized.

B. State Statutes - Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds

Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds, gave an overview of applicable State Statutes (Exhibit C).

Gaines also reviewed Property Tax Calendar (With 2002 Legislative Changes) (Exhibit D).

C. County Assessor and Board of Commissioners' Duties - Norm Agena, County Assessor/Register of Deeds

Norm Agena, County Assessor/Register of Deeds, gave a brief overview of County Assessor and Board of Commissioners' duties.

D. Role of County Clerk's Office - Bruce Medcalf, County Clerk; Trish Owen, Chief Deputy County Clerk

Trish Owen, Chief Deputy County Clerk, gave an overview of the property valuation protest hearing process (Exhibit E). She noted that a large number of protests are anticipated this year.

Board members indicated a preference for scheduling protest hearings through evening hours.

E. Referee Process - Tom Kubert, Great Plains Appraisal Company

Tom Kubert, Great Plains Appraisal Company, gave an overview of the following (Exhibit F):

- Policies/Procedures
- Responsibilities with the Overall Process
- Protest Process
- 2003 Plan

F. Discussion

There was no further discussion.

4 ADJOURNMENT

MOTION: Stevens moved and Hudkins seconded to adjourn the meeting at 11:24 a.m. Stevens, Schorr, Hudkins, Heier and Workman voted aye. Motion carried.

Bruce Medcalf
County Clerk